



SOFTWARE SPECIFICATIONS BULLETIN 4

**UPDATE TO
PUBLICATION 1346N
FOR
TAX YEAR 2009**

January 20, 2010

This document supplements Nebraska Publication 1346N, and is intended to notify software developers in the Federal/State Electronic Filing Program of changes to original specifications releases.

TAX YEAR 2009 BULLETIN # 4

Record Specifications Changes and Clarifications

TAX BOOKLET OMISSION

Please note that part of the instructions for Form 1040N Line 16, Nebraska Minimum or Other Tax was omitted from our tax booklet. A portion of the calculation for this line includes an amount from federal Form 6251 that must be recalculated for Nebraska purposes. The omitted portion states that the recalculation must be done using Nebraska Revenue Ruling 22-09-01. This ruling is has been posted on our Web site at <http://www.revenue.ne.gov/legal/rulings/inctax.html>.

TAX ON MILITARY SPOUSES

Due to passage of the Military Spouses Residency Relief Act (MSRRA), for spouses who are residents of the same state as the military servicemember, the income earned by the spouse while accompanying the servicemember to Nebraska is only taxable in the spouse's state of legal residence. For information about how this law is applied in Nebraska, please see the links to our Information Guide and for Frequently Asked Questions on this topic on our home page at <http://www.revenue.ne.gov/>.

REJECT CODE CHANGE

Additionally, MSRRA will impact our Reject Codes. Nonresident and part year residents must file Nebraska Schedule III. The current Reject Code 511 is as follows:

This is currently how Reject Code 511 reads:

0511	1040N	Nebraska Schedule III: Line 71 Nebraska Tax is greater than zero, and therefore all lines on Schedule III must be present and greater than zero except for Lines 67, 72, 75, 76 and 77.
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This Reject Code will now only be issued under the following circumstances:

- If it is a Married Filing Joint (File Status 2) return
- If it has the Active Military checkbox is checked
- If a W-2 for the service member exists showing it is a military federal id number, AND box 15 is something other than 'NE'

If Line 71 has value and this criteria is met, and any of lines 66, 68, 73, or 74 are blank, we would issue Reject Code 511.

If Line 71 does not have value and this criteria is met, none of the Schedule I lines are required.

If Line 71 has value and this criteria is not met, and any of lines 66, 68, 69, 70, 73 or 74 are blank, we would issue Reject Code 511.